



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

September 17, 1986

Smokey's Pit, Inc.  
230 9 Avenue  
New York, NY 10001

Re: File No. 59924

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative:  
Philip J. Levy  
Manton, Topper & Gilbert  
100 Merrick Rd.  
Rockville Centre, NY 11570

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Smokey's Pit, Inc.	:	<u>DEFAULT ORDER</u>
	:	86-C-20
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of	:	
Corporation Franchise Tax under Article 9A	:	
of the Tax Law for the Period 5/31/82 - 5/31/83.	:	

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Petitioner(s) Smokey's Pit, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Period 5/31/82 - 5/31/83. File No. 59924.

A pre-hearing conference on the petition was scheduled before Regina Jaffe, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Tuesday, July 8, 1986 at 1:30 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Smokey's Pit, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 17, 1986